

FROM : JEFFRON

PHONE NO. : 212 962 5629

APR. 15 1999 12:46PM F1

## JEFFRON MESSENGER SERVICE

141 Duane Street New York, NY 10013

TEL: (212) 964-8441  
FAX: (212) 962-5629

4/15/99

NEEWRA INC  
4018 HAMPTON STREET  
ELMHURST NY 11373

RE: DOCUMENTS FOR THE KUWAIT CONSULATE

PLEASE BE AWARE THAT THE NORMAL CONSULAR REQUIREMENT IS TO  
LEGALIZE THE COMMERCIAL INVOICE AND PACKING LIST ONLY. THE  
CONSULATE WILL LEGALIZE THE PACKING LIST BY REQUEST, BUT THEY  
DO NOT CONSIDER IT A REQUIREMENT. THE PACKING LIST (ORIGINAL  
OF WHICH WAS MISPLACED) IS EXPECTED TO BE READY BY TOMORROW  
AFTERNOON.

YOURS TRULY

HARVEY WINTERS  
VP

OICE

AMERICAN EXPORT LINES  
169 FRELINGHUYSEN AVE.  
NEWARK, NEW JERSEY 07114  
TEL: 973-824-2333  
FAX: 973-824-8319

FMC# 3960

No. NJ200828

INVOICE DATE 03-03-99

CUSTOMER'S ORDER NO. INV. NO. 2/99

ED-10  
INCORPORATED  
400 WEST HAMPTON STREET  
KEMHURST, NEW YORK 11373  
ATTN: MR. SAHNI

SHIP TO  
AL TAMASKO AL ARABI EST.  
P.O. BOX 384 HAWALLI  
KUWAIT 32004  
VESSEL: DRAGOER MAERSK 9903

ORDERED	QTY. SHIPPED	DESCRIPTION	UNIT	AMOUNT
	1	20' STD. CONTAINER, S.T.C.: 20 WOODEN CRATES OF ELECTRICAL SPARE PARTS.		
		OCEAN FREIGHT. ....		3,181.00
		CONTAINER DRAYAGE. ....		350.00
		EXPORT DOCUMENTATION. ....		85.00
		HANDLING/EXPEDITING. ....		89.00
		MESSENGER FEE. ....		25.00
		ALL RISK INSURANCE FOR \$1,860,000.00 @ 0.25%		4,650.00
		DOCUMENT LEGALIZATION. ....		143.00
		TOTAL:		\$8,523.00
		ADDITIONAL LEGALIZATION CHARGES FOR THE LAST SHIPMENT'S PACKING LIST.		59.00
		GRAND TOTAL:		\$8,582.00
		DEPOSIT OF \$8,000.00 BY CHECK NO. 1006 ON 03/04/99		
		BALANCE DUE \$582.00		

Invoice

(13)

\_\_\_\_\_

2221 AVENUE U  
BROOKLYN-NY-11229  
TEL. (718) 616 1111  
FAX. (718) 368 9736

NAME: NEEWRA INCORPORATED  
ADDRESS: 80-50 BAXTER AVENUE, OFFICE 189  
TEL: 718-803-272

DATE: FEB. 25, 1999

DATE: FEB. 25, 1999

CREDIT INVOICE N° 271

[illegible]

SOLD BY: MICHAEL REICH

TERMS: 180 DAYS

مؤسسة التماسك العربي للتجارة العامة والمقاولات

**AL-TAMASOK AL-ARABI EST.**

P.O. Box 384 Hawalli, 32004 KUWAIT

Tel: 2451152-2409850 FAX: (00905) 2451152

E-mail: educate@ncc.moc.kw

February 3 99

mrSanni

Re . 18.2 gb hard drives

I have talked to my boss Dr. Adel Baroon and we are placing order for 2000 pieces at \$930.00 CIF Kuwait.

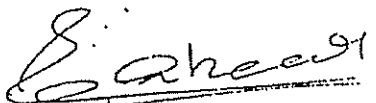
Request you ship goods on sight and send documents to the gulf bank of kuwait on sight draft.

The gulf Bank Of Kuwait SAK  
Post Office Box 3200 Safat  
Kuwait 13032 Head office Kuwait city Branch  
Bank telephone number 2449501

Account Number 07636053

Many Thanks

Waheed Butt Manager



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EXHIBIT G

Document Index (Documents supplied by Windward Insurance)

Fax Windward to MOAC dated November 15, 1999

Fax AEL to Windward dated November 15, 1999

Letter Neewra Inc. to AEL dated April 27, 1999

Letter Neewra Inc. to AEL dated August 11, 1999

Fax Maersk NY to Maersk Kuwait dated March 31, 1999

Fax Maersk Kuwait to Maersk NY dated March 31, 1999

Letter Neewra Inc. to AEL dated March 31, 1999

Fax Maersk NY to Maersk Kuwait dated April 1, 1999

Letter Neewra Inc. to AEL dated August 4, 1999

11 NOV 15 1999 12:12:11 PM MOAC SAN FRANCISCO

WINDWARD INSURANCE

NO. 898

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PAGE 01

Windward Insurance

**Fax Cover** This is a confidential message, intended solely for the person to whom it is addressed. If you receive this message in error, please forward it to the correct person, or mail it back to us. Thank you.

**To** Terry Crowley / MOAC  
**Fax No.** 415-733-6138  
**From** W. Gray Slay  
**Date/Time** 11/15/99 at 9:59AM  
**Subject** M30001798  
**Pages** 1, including this one

RECEIVED  
TERRY CROWLEY  
NOV 15 1999  
PACIFIC REGIONAL CLAIMS  
MOAC - SAN FRANCISCO

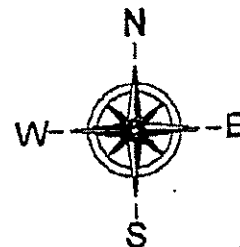
Good morning,

Here are the documents which we discussed. In addition, I spoke with Mr. Aelaei of American Export Lines and understand that this is the fourth claim by this Assured.

As noted in the cover letter, Mr. Aelaei suspects this is a false claim.

Look forward to your comments and surveyors findings.

Best regards...



600 E. Ocean Blvd.

Suite 400

Long Beach CA 90802-5012

562-491-7333

562-491-7330 Fax

Windward\_Insurance@men.com

CA Insurance License: 0809244

1 NOV. 15. 1999 12:12:11 PM 562-NOAC, SAN FRANCISCO WINDWARD INSURANCE  
11/15/99 18:01 AMERICAN EXPORT LINES • 562 491 7330

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PAGE 02  
NO. 794



**American Export Lines**  
Global Transportation Company

November 15th, 1999

To: Windward Insurance Services  
Attn: W. Gray Slay  
Re: Certificate No. 108144 (Neevra Incorporated)  
Subject: Claim for \$1,860,000.00

Dear Gray Slay;

I am faxing you copies of the letters from Neevra Inc. and Maersk line, regarding this shipment.

I think that this is a false claim, there is something going on with the shipper (Neevra Inc.)

Sincerely,

Ali Aclaei / American Export Lines  
Newark, N.J.

169 FRELINGHUYSEN AVENUE  
NEWARK NJ, 07114  
(973) 824-2333 FAX (973) 824-8319  
E-MAIL: [gal@bellatoll.com](mailto:gal@bellatoll.com)  
WEB PAGE: [www.galshipl.com](http://www.galshipl.com)



11 NOV. 15. 1999 12:12:11 PM 562-MOPC SAN FRANCISCO  
11/15/99 10:02 AMERICAN EXPORT LINES + 562 491 7338

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NOV. 1999

## NEEWRA INCORPORATED

60-30 BAXTER AVENUE  
OFFICE NO. 189  
ELMHURST, NEW YORK 11573  
USA  
TEL. 718 903 2725  
FAX. 718 903 2801

4/27/1999

TO: MR. ALI / MR. HECTOR  
AMERICAN EXPORT LINES

WITH REFERENCE TO CONTAINER NO. EBNV 232656-0, SEAL NO. 93059, PLEASE INFORM  
MAERSK LINE THAT THE CONTAINER IS TO BE RELEASED BY PRESENTATION OF  
ORIGINAL BILL OF LADING.  
IF THE PARTY IN KUWAIT IS WILLING TO PRESENT A BANK GUARANTEE IN LIEU OF THE  
ORIGINAL BILL OF LADING THAT IS ALSO ACCEPTABLE.  
A BANK GUARANTEE WILL SECURE OUR PAYMENT.

THANK YOU  
ARWEEN SAHNI

PRESIDENT  
NEEWRA INCORPORATED.



1 NOV. 15. 1999 12:12 PM EE2-MCFC SAN FRANCISCO  
11/15/99 18:02 AMERICAN EXPORT LINES + 552 691 7330

WINDWARD INSURANCE

NO. 898

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## NEEWRA INCORPORATED

80-50 BAXTER AVENUE  
OFFICE NO. 189  
ELMHURST, NEW YORK 11373  
USA  
TEL. 718 803 2725  
FAX. 718 803 2801

8/11/1999

TO : MR. ALI - AMERICAN EXPORT LINES

DEAR SIR,

### LETTER OF AUTHORIZATION

I HEREBY AUTHORIZE YOU TO SEND BY DHL THE THIRD ORIGINAL OF THE BILL OF LADING FOR CONTAINER NUMBER BENU 2126540 MAERSK LINE TO THE FOLLOWING ADDRESS:

MR. RALPH GANT  
39 EAST 79 STREET  
SUITE # SR3  
NY NEW YORK 10021  
212 679 7653

MR. GANT IS THE ATTORNEY FOR NEEWRA INCORPORATED.  
PLEASE BILL ME THE CHARGES FOR DHL.

THANK YOU.  
ARWEEN SAHNI

1 NOV. 15. 1999 12:12 PM 562-MOPC, SAN FRANCISCO

WINDWARD INSURANCE

NO. 698

P. 6

11/15/99

10:02

AMERICAN EXPORT LINES + 982 451 1330

PLS FAX

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83/31/99 16:15:42

MCS FAX->

281 824 8319

Page 001

A. P. MOLLER INC

**MAERSK INC.**



MAERSK

TELEFAX

U R G E N T

Page 1 of 1

TO : MAERSKLINE KWI/KWIMLA/, SAL /NK

CC : MAERSKLINE NYC/NYC9ALEXP

CC : HECTOR

FROM: MAERSK LINE/NYCORDEXPMEL/LS

REFN: NYC76170 YREF: KWI77161 99.03.31 11:21 EST

REF: KWI77161

Ref: B/L NYC688143

Have spoken with the shipper who will not allow release of the goods without presentation of the original bills of lading. The consignee will have to wait for their arrival.

Brqds

11/15/99 10:23 AMERICAN EXPORT LINES + 562 491 7330 WINDWARD INSURANCE  
28-MAR 01:44 PM MAERSK AGENCY 1-4923689 1-1923689 PAGE 05  
PAGE 1

THE A. P. MOLLER GROUP

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LIBRARY

U R G E N T

TO : MAERSK INC NYC/NYCORDERX/,MEL /LS  
CC : MAERSKLINE NYC/NYCBALEXP  
CC : HECTOR  
FROM: MAERSKLINE KWI/KWIMLABAL/MK

REF: KWI77174 TRF: NYC76170 99.03.31 20:41 KWI

Ref: B/L NYC688163

Yrs ntd. Pls advise present whereabouts of obl.

NOV. 15. 1999 12:12:13 PM 562-MCPC SAN FRANCISCO WINDWARD INSURANCE  
11715799 10:03 AMERICAN EXPORT LINES + 562 491 7330

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## NEEWRA INCORPORATED

80-50 BAXTER AVENUE  
OFFICE NO. 189  
ELMHURST, NEW YORK 11373  
USA  
TEL. 718 803 2725  
FAX. 718 803 2801

3/31/1999

TO: MR. ALI - AMERICAN EXPORT LINES

FROM: ARWEEN SAHNI

DEAR MR. ALI

WITH REGARD TO OUR TELEPHONE CONVERSATION YESTERDAY, YOU TOLD ME THAT MAERSK LINE WAS ASKING YOU IF WE WILL ALLOW A CONTAINER RELEASE BY TELEX OR FAX. THE ANSWER IS NO. THE CONTAINER IS TO BE RELEASED WITH ORIGINAL DOCUMENTS ONLY.

IF THE AGENT OF MAERSK LINE IN KUWAIT RELEASES THE CONTAINER TO THE CONSIGNEE, THEY WILL THEN BE DOING IT AT THEIR OWN RISK. OUR PAYMENT PROTECTION TOOL FOR SHIPMENTS IS ORIGINAL DOCUMENTS.

PLEASE SEND ME A CONFIRMATION OF RECEIPT OF THIS FAX AND LET ME KNOW IF THERE ARE ANY PROBLEMS.

THANK YOU  
ARWEEN SAHNI

11 NOV 15 1999 2:12:13 PM 362-431 1330 HOPC SAN FRANCISCO WINDWARD INSURANCE NO.898 P.9  
 11/15/99 10:03 AMERICAN EXPORT LINES - 562 431 1330 PAGE 08  
 SENT BY FAX TO NY 9-1-99 11:06 EXP FKT CASHIER- 201 824 8018:2/ 2

NYCFRCXP DK

SQ

PAGE

FROM: MAREK NYC/NYCFRCXP /DK

FROM: NYCFRCXP

REFN: NYC78047 99.04.01 09:48 EST

PRIO: NORMAL HEAD: MULTIPLE FOLD: NEEWRA INC  
 REPL: REF: KWI77172

KEYW: NYC688143 NYC78047

TO : KWIWLA ,SAL /MK  
 CC : NYCSALEXP  
 CC : NYCORDEXP ,MEL

99.04.01 09:48 OK  
 99.04.01 09:48 OK  
 99.04.01 09:48 OK

sales/mktg/cust serv NYC/KWI 1x20' auto spares acct neewra inc.,  
 \*\*\*\*\*

Spoke with the shipper twice, they said that they will get back to me. When I have an answer from them, I will get back to you.  
 Thanks and regards.  
 \*\*\*\*\*

Yrs noted with thanks. Pls advise whereabouts of obl at this point in time. rydo  
 \*\*\*\*\*

OBLs HAVE BEEN FORWARDED TO THE CONSIGNEE BY THE SHIPPER. SHIPPER HAS ADVISED NOT TO RELEASE THE CARGO WITHOUT PRESENTATION OF OBLs  
 YOURS.  
 THANKS AND REGARDS.

--PRINTED AT: 99.04.01 09:50 EST--

NOV. 15. 1999 12:12:13PM 562-491-7550 WINDWARD INSURANCE  
11/15/99 18:04 AMERICAN EXPORT LINES + 562 491 1000

NO. 898 P. 10  
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## NEEWRA INCORPORATED

80-30 BAXTER AVENUE  
OFFICE NO. 189  
ELMHURST, NEW YORK 11373  
USA  
TEL. 718 803 2725  
FAX. 718 803 2801

2/4/1999

TO : MR. HECTOR - AMERICAN EXPORT LINES

PLEASE FAX ME THE ADDRESS, TELEPHONE NUMBER AND FAX NUMBER OF THE  
CONTINENTAL INSURANCE COMPANY. I NEED TO NOTIFY THEM THAT MAERSK LINE HAS  
RELEASED CONTAINER NUMBER BENU332656-0 WITHOUT PROPER DOCUMENTATION.

THANK YOU  
ARWEEN KAHNI

"H"

EXHIBIT H

Document Index (Documents supplied by Freehill Hogan)

~~Letter Ralph Gant to Maersk/Freehill dated November 8, 1999~~

Commercial Invoice dated March 31, 1999

Letter Neewra Inc. to Maersk July 20, 1999

Fax Maersk NJ to Neewra Inc. dated July 21, 1999

Letter Neewra Inc. to Maersk NJ dated July 22, 1999

Letter Neewra Inc. to Maersk NJ dated July 27, 1999

Letter Neewra Inc. to Maersk NJ dated August 2, 1999

Letter Neerwa Inc. to Maersk NJ dated August 4, 1999

Fax Ralph Gant to Maersk NJ (undated, faxed on August 12, 1999)



Ralph A. Gant  
Counselor at Law  
39 East 79th Street  
New York, New York 10021  
Tel: 212-879-7853 Fax: 212-535-1663  
Email: RGantLaw@aol.com

7/10

November 8, 1999

VIA FAX & U.S. MAIL

Maersk Inc.  
c/o Eric Lenck, Esq.  
Freehill Hogan & Mahar  
80 Pine Street  
New York, N.Y. 10005

RE: DRAGOER MAERSK - Voyage No. 9903 - One Container  
containing 20 Crates - Electrical Spare Parts  
Loaded at Newark, NJ - March 5, 1999 - Destination-Kuwait  
Invoice Value \$1,860,000.

Gentlemen:

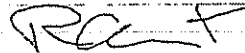
Kindly note that this office has been retained by Neewra Incorporated, the shipper of captioned cargo.

You have been previously advised that the shipment was delivered by you in Kuwait against a forged bill of lading. The full set of the valid bills of lading have been returned to us and are in our possession at this time.

Accordingly, we are hereby holding you responsible for all of our losses.

Please advise us if your investigation in Kuwait is continuing and the present status.

Very truly yours,



RAG/sd

cc. The Continental Insurance Company  
Neewra Incorporated

08/16/1999 17:02 212-5351663

RALPH GANT.

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**NEEWRA  
INCORPORATED**

80-50 BAXTER AVENUE  
OFFICE NO. 189  
ELMHURST, NEW YORK 11373  
USA  
TEL. 718 803 2725  
FAX. 718 803 2801

COMMERCIAL INVOICE

INVOICE NO. 2/99/D  
DATE: MARCH 31 1999

EXPORTER: NEEWRA INCORPORATED

SOLD TO: AL TAMASOK AL ARABIEST  
P O BOX 384 HAWALLI  
KUWAIT 32004  
TEL: 2451152

SHIP TO: SAME  
TERMS: CIF KUWAIT  
COUNTRY OF ORIGIN: USA  
VESSEL: DRAGOER MAERSK V.9903  
PORT OF LOADING/EXPORT: NEW YORK-USA  
CONTAINER NO. BENU 232656-0  
SEAL NO. 93059  
COUNTRY OF FINAL DESTINATION: KUWAIT  
CURRENCY: US DOLLARS

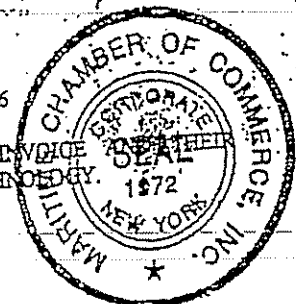


QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
2000	SEAGATE SCSI HARD DRIVES ST-118273 N BARRACUDA 18.2 GB.	\$ 930.00	\$ 1,860,000.00

MANUFACTURERS:  
SEAGATE TECHNOLOGY, 920 DISC DRIVE, SCOTTS VALLEY, CA. 95066

THIS TO CERTIFY THAT ALL THE MERCHANDISE IN THE INVOICE AND THEIR  
COMPONENTS ARE FROM US ORIGIN AND MADE BY SEAGATE TECHNOLOGY.

WEIGHT: EACH HARD DRIVE WEIGHS 2.2 LBS OR 1 KG  
EXPORT CONTROL CLASSIFICATION NUMBER: NLR-4A994



PRESIDENT  
NEEWRA INCORPORATED

APPROVED BY  
Ralph Gant  
President  
NEEWRA INCORPORATED  
New York, New York  
Certificate No. in New York County  
Expiry Date April 30, 2000

MARITIME CHAMBER OF COMMERCE, INC.  
A RECOGNIZED CHAMBER OF COMMERCE  
NEW YORK STATE

# NEEWRA INCORPORATED

80-50 BAXTER AVENUE  
OFFICE NO. 189  
ELMHURST, NEW YORK 11373  
USA  
TEL. 718 803 2725  
FAX. 718 803 2801

7/20/1999

TO : KATHY D. - TREASURY- MAERSK LINE .

WITH REFERENCE TO CONTAINER NUMBER BENU2326560.

OUR DOCUMENTS HAVE BEEN RETURNED TO US BY OUR BANK UNPAID FROM KUWAIT.

PLEASE GIVE US THE DETAILS OF THE BANK GUARANTEE ( NAME OF THE BANK , THE ADDRESS OF THE BANK , AND THE PARTY THAT POSTED THE GUARANTEE ) GIVEN TO MAERSK LINE KUWAIT, SO THAT WE MAY PROCEED FURTHER IN OUR COLLECTION EFFORT. PLEASE REPLY BY FAX

AWAITING YOUR REPLY  
ARWEEN SAHNI  
PRESIDENT

A.P. MOLLER INC.

**MAERSK INC.**



Exhibit 1

Telefax

To: Arween Sahni  
Company: Neewra Inc.

Date: July 21, 1999  
From: Ken Raichle

Credit & Collections  
Giralda Farms, Madison, NJ  
Phone: (973) 514-5213  
Telefax: (973) 514-5315

RE: Your Fax dated 7/20/99

Pages (incl. Coverpage): 1

Received your fax yesterday regarding container number BENU2326560. We need some more information in order to assist you. Please provide the bill of lading number, or preferably a copy of the b/l so we can try to answer your questions. My fax number is listed above.

Sincerely,

Ken Raichle  
Credit & Collections



**NEEWRA  
INCORPORATED**

80-50 BAXTER AVENUE  
OFFICE NO. 189  
ELMHURST, NEW YORK 11373  
USA  
TEL. 718 803 2725  
FAX. 718 803 2801

7/22/1999

TO : KEN RAICHE

THANK YOU FOR YOUR FAX DATED JULY 21 1999.  
AS YOU REQUESTED, I AM FAXING YOU A COPY OF THE BILL OF LADING.  
IF YOU REQUIRE ANYTHING ELSE PLEASE FAX ME.

THANK YOU  
ARWEEN SAHNI